

LAMPIRAN

Lampiran 1

Daftar Perbankan Indonesia yang menjadi

Sampel Penelitian Tahun 2011 – 2014

No.	Kode	Nama Bank
1.	AGRO	PT. Bank Rakyat Indonesia Agroniaga, Tbk
2.	BJBR	PT Bank Jabar Banten, Tbk
3.	BMRI	PT. Bank Mandiri (Persero), Tbk
4.	BNGA	PT. Bank CIMB Niaga, Tbk
5.	BNII	PT Bank Internasional Indonesia Tbk
6.	BSWD	PT. Bank Swadesi, Tbk
7.	BVIC	PT. Bank Victoria International, Tbk
8.	MCOR	PT Bank Windu Kentjana International Tbk
9.	SDRA	PT. Bank Himpunan Saudara 1906
10.	BBCA	PT. Bank Central Asia, Tbk
11.	BBKP	PT. Bank Bukopin, Tbk
12.	BBNI	PT. Bank Negara Indonesia (Persero), Tbk
13.	BBNP	PT. Bank Nusantara Parahyangan, Tbk
14.	BBRI	PT. Bank Rakyat Indonesia (Persero), Tbk
15.	BDMN	PT. Bank Danamon Indonesia, Tbk
16.	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk
17.	INPC	PT. Bank Artha Graha Internasional, Tbk
18.	NISP	PT. Bank OCBC NISP, Tbk
19.	PNBN	PT. Bank Panin Indonesia Tbk

Lampiran 2

Daftar Ukuran Komite Audit Perusahaan Perbankan Indonesia

Tahun 2012 – 2014

No.	Kode	Ukuran Komite Audit		
		2012	2013	2014
1.	AGRO	0.33	0.33	0.67
2.	BJBR	0.33	0.50	0.50
3.	BMRI	0.33	0.33	0.33
4.	BNGA	0.50	0.50	0.67
5.	BNII	0.40	0.50	0.40
6.	BSWD	0.33	0.67	0.67
7.	BVIC	0.67	0.67	0.67
8.	MCOR	0.33	0.33	0.33
9.	SDRA	0.33	0.67	0.67
10.	BBCA	0.67	0.67	0.67
11.	BBKP	0.75	0.50	0.50
12.	BBNI	0.50	0.50	0.75
13.	BBNP	0.67	0.67	0.67
14.	BBRI	0.67	0.67	0.50
15.	BDMN	0.60	0.33	0.33
16.	BTPN	0.40	0.40	0.75
17.	INPC	0.50	0.25	0.33
18.	NISP	0.50	0.60	0.60
19.	PNBN	0.75	0.75	0.75

Lampiran 3

Daftar Proporsi Dewan Komisaris Independen Perusahaan Perbankan

Indonesia

Tahun 2012 – 2014

No.	Kode	Proporsi Dewan Komisaris Independen		
		2012	2013	2014
1.	AGRO	0.4000	0.4000	0.6000
2.	BJBR	0.6000	0.2000	0.5714
3.	BMRI	0.5714	0.5714	0.4000
4.	BNGA	0.5000	0.4000	0.2857
5.	BNII	0.4286	0.5714	0.4000
6.	BSWD	0.6000	0.6000	0.2857
7.	BVIC	0.3333	0.7500	0.7500
8.	MCOR	0.5000	0.6667	0.6667
9.	SDRA	0.6667	0.6667	0.7500
10.	BBCA	0.6000	0.6000	0.6000
11.	BBKP	0.6000	0.6000	0.5714
12.	BBNI	0.6667	0.5000	0.5000
13.	BBNP	0.5000	0.5000	0.5000
14.	BBRI	0.5000	0.5000	0.7500
15.	BDMN	0.5000	0.5000	0.5714
16.	BTPN	0.5000	0.5000	0.5000
17.	INPC	0.5000	0.6000	0.6000
18.	NISP	0.4444	0.5000	0.5000
19.	PNBN	0.5000	0.5000	0.6000

Lampiran 4

Daftar Kepemilikan Institutional Perusahaan Perbankan Indonesia

Tahun 2012 – 2014

No.	Kode	Kepemilikan Institutional		
		2012	2013	2014
1.	AGRO	0.7978	0.8043	0.9445
2.	BJBR	0.4838	0.3125	0.7795
3.	BMRI	0.6514	0.6000	0.6000
4.	BNGA	0.9692	0.9692	0.9692
5.	BNII	0.5433	0.7898	0.9729
6.	BSWD	0.7600	0.9300	0.9200
7.	BVIC	0.3148	0.6648	0.6876
8.	MCOR	0.6677	0.6677	0.8534
9.	SDRA	0.9609	0.9609	0.9254
10.	BBCA	0.4715	0.9798	0.9798
11.	BBKP	0.5921	0.5921	0.5951
12.	BBNI	0.6760	0.6760	0.6760
13.	BBNP	0.6031	0.7185	0.8185
14.	BBRI	0.6271	0.5675	0.9836
15.	BDMN	0.6737	0.7377	0.7416
16.	BTPN	0.5790	0.5790	0.6588
17.	INPC	0.8970	0.2397	0.5117
18.	NISP	0.8510	0.8510	0.8510
19.	PNBN	0.8476	0.8485	0.8486

Lampiran 5

Daftar Kepemilikan Manajerial Perbankan Indonesia

Tahun 2012 – 2014

No.	Kode	Kepemilikan Manajerial		
		2012	2013	2014
1.	AGRO	0.7978	0.8043	0.9445
2.	BJBR	0.4838	0.3125	0.7795
3.	BMRI	0.6514	0.6000	0.6000
4.	BNGA	0.9692	0.9692	0.9692
5.	BNII	0.5433	0.7898	0.9729
6.	BSWD	0.7600	0.9300	0.9200
7.	BVIC	0.3148	0.6648	0.6876
8.	MCOR	0.6677	0.6677	0.8534
9.	SDRA	0.9609	0.9609	0.9254
10.	BBCA	0.4715	0.9798	0.9798
11.	BBKP	0.5921	0.5921	0.5951
12.	BBNI	0.6760	0.6760	0.6760
13.	BBNP	0.6031	0.7185	0.8185
14.	BBRI	0.6271	0.5675	0.9836
15.	BDMN	0.6737	0.7377	0.7416
16.	BTPN	0.5790	0.5790	0.6588
17.	INPC	0.8970	0.2397	0.5117
18.	NISP	0.8510	0.8510	0.8510
19.	PNBN	0.8476	0.8485	0.8486

Lampiran 6

Daftar Asimetri Informasi Perusahaan Perbankan Indonesia

Tahun 2012 – 2014

No.	Kode	Asimetri Informasi		
		2012	2013	2014
1.	AGRO	0.2571	0.6295	0.4
2.	BJBR	0.2353	0.488	0.1238
3.	BMRI	0.3704	0.4894	0.3656
4.	BNGA	0.2954	0.5143	0.3158
5.	BNII	0.3051	0.4052	0.4557
6.	BSWD	0.2567	0.9231	0
7.	BVIC	0.3142	0.4148	0.0813
8.	MCOR	0.7368	0.8358	0.5263
9.	SDRA	0	0.4658	0.3654
10.	BBCA	0.3273	0.3866	0.379
11.	BBKP	0.3235	0.7491	0.3048
12.	BBNI	0.25	0	0.5152
13.	BBNP	0.3846	0.3871	0.438
14.	BBRI	0.378	0.4125	0.4993
15.	BDMN	0.434	0.5375	0.2524
16.	BTPN	0.5238	0.3164	0.1531
17.	INPC	0.4822	0.3168	0.2472
18.	NISP	0.4063	0.3469	0.4463
19.	PNBN	0.4348	0.6485	0.6667

Lampiran 7

Daftar *Free Cash Flow* Perusahaan Perbankan

Tahun 2011 – 2014

No.	Kode	<i>Free Cash Flow</i>			
		2011	2012	2013	2014
1.	AGRO	359,026	382,402	865,771	328,119
2.	BJBR	6,371,702	6,743,713	7,417,334	8,128,451
3.	BMRI	63,021,000	83,535,555	96,436,194	113,773,418
4.	BNGA	19,772,485	24,312,417	27,954,605	30,932,722
5.	BNII	37,048,524	9,921,602	13,516,000	17,608,291
6.	BSWD	354,353	391,456	474,962	586,440
7.	BVIC	1,370,605	1,666,539	1,840,725	1,987,531
8.	MCOR	735,967	989,771	1,145,957	1,527,126
9.	SDRA	560,395	712,920	726,797	4,216,984
10.	BBCA	46,171,000	58,304,567	71,406,695	86,765,547
11.	BBKP	4,972,000	5,628,934	7,015,626	7,764,763
12.	BBNI	41,785,708	48,116,879	53,197,074	67,243,358
13.	BBNP	619,093	697,269	1,087,924	1,169,045
14.	BBRI	51,672,818	67,686,145	83,299,612	103,654,899
15.	BDMN	27,735,196	30,829,067	33,752,000	35,507,384
16.	BTPN	6,088,048	8,223,045	10,662,969	12,790,257
17.	INPC	1,315,496	2,664,041	3,324,291	3,421,160
18.	NISP	7,425,793	9,752,999	14,334,626	15,894,304
19.	PNBN	17,693,539	19,762,053	22,399,177	25,730,542

Lampiran 8

Daftar *Leverage* Perusahaan Perbankan Indonesia

Tahun 2012 – 2014

No.	Kode	<i>Leverage</i>		
		2012	2013	2014
1.	AGRO	0.9079	0.8367	0.9089
2.	BJBR	0.9152	0.9053	0.9066
3.	BMRI	0.8796	0.8789	0.8774
4.	BNGA	0.8853	0.8817	0.8780
5.	BNII	0.9165	0.9117	0.8978
6.	BSWD	0.8529	0.8737	0.8922
7.	BVIC	0.8976	0.9142	0.9176
8.	MCOR	0.8837	0.8692	0.8751
9.	SDRA	0.9294	0.9298	0.7624
10.	BBCA	0.8828	0.8711	0.8589
11.	BBKP	0.9239	0.9105	0.9137
12.	BBNI	0.8694	0.8767	0.8535
13.	BBNP	0.9195	0.8946	0.8798
14.	BBRI	0.8823	0.8733	0.8781
15.	BDMN	0.8156	0.8287	0.8313
16.	BTPN	0.8691	0.8578	0.8392
17.	INPC	0.9058	0.8767	0.8841
18.	NISP	0.8869	0.8616	0.8554
19.	PNBN	0.8814	0.8783	0.8654

Lampiran 9

Daftar Manajemen Laba Perusahaan Perbankan

Tahun 2012 – 2014

No.	Kode	Manajemen Laba		
		2012	2013	2014
1.	AGRO	5759861	8659654	10385826
2.	BJBR	84943581	100137497	102971097
3.	BMRI	840765510	1014405338	1100963308
4.	BNGA	310158214	303547168	356575583
5.	BNII	165520183	210404164	198316627
6.	BSWD	4175196	5860525	6897411
7.	BVIC	17688058	25917637	26048659
8.	MCOR	8988106	11936376	15240537
9.	SDRA	12413747	9556618	29325742
10.	BBCA	583317801	678499451	737529068
11.	BBKP	98613965	99054145	117205807
12.	BBNI	438814772	771198823	582138741
13.	BBNP	12833491	15296433	13065882
14.	BBRI	768142840	951696620	1050260989
15.	BDMN	252795000	198644536	222456215
16.	BTPN	87315186	100647020	111093749
17.	INPC	32514884	31013080	35965766
18.	NISP	117126166	138766752	140953476
19.	PNBN	208495110	221079738	236746307

Lampiran 10

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
ML	57	15.24	20.82	18.3060	1.64478
AUDT	57	25	75.00	52.90	15.36
INDP	57	20	75.00	53.40	11.51
INST	57	23.97	98.36	73.29	18.24
MANJ	57	.00	84.00	7.42	19.25
SPREAD	57	.60	1.00	.9076	.07890
FCF	57	.00	36840533	2155035	6278318.4
LEV	57	.76	.93	.8809	.03046
SIZE	57	6.40	8.93	7.7893	.73464
Valid N (listwise)	57				

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
ML	.121	57	.087	.940	57	.057

a. Lilliefors Significance Correction

Coefficients^a

Variabel	Nilai Tolerance	Nilai VIF
Ukuran Komite Audit	.809	1.236
Proporsi Dewan Komisaris	.971	1.030
Independen	.886	1.129
Kepemilikan Institutional	.883	1.132
Kepemilikan Manajerial	.850	1.176
Asimetri Informasi	.783	1.277
Free Cash Flow	.903	1.107
Leverage	.677	1.478

Lampiran 11

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.433	.415		-1.043	.302
AUDT	-.013	.019	-.102	-.710	.481
INDP	.000	.001	-.052	-.394	.695
INST	.000	.001	.048	.346	.731
MANJ	-.001	.001	-.162	-1.175	.246
LEV	.271	.603	.063	.450	.655
FCF	2.62E-009	.000	.166	1.129	.265
SPREAD	.091	.172	.072	.530	.599
SIZE	.039	.021	.287	1.819	.075

a Dependent Variable: GLETSER

Model Summary^b

Model	Durbin-Watson
1	1.650(a)

a Predictors: (Constant), LEV, AUDT, INDP, MANJ, FCF, SPREAD, INST, SIZE

b Dependent Variable: ML

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1 (Constant)	-2.371	.728		-3.259	.002		
AUDT	-.059	.033	-.144	-1.791	.048	.809	1.236
INDP	.002	.002	.068	.924	.360	.971	1.030
INST	.000	.001	.024	.311	.757	.886	1.129
MANJ	-.002	.001	-.135	-1.752	.086	.883	1.132
LEV	.067	1.057	-.005	-.063	.049	.850	1.176
FCF	-.009	.000	.187	2.281	.027	.783	1.277
SPREAD	.108	.301	-.027	-.360	.721	.904	1.107
SIZE	.337	.037	.795	9.010	.000	.677	1.478

a Dependent Variable: ML

Lampiran 12

ANOVA^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.864(a)	.747	.705	.1688944

a Predictors: (Constant), LEV, AUDT, INDP, MANJ, FCF, SPREAD, INST, SIZE

b. Dependent Variable: ML

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	4.048	8	.506	17.740	.000(a)
Residual	1.369	48	.029		
Total	5.417	56			

a Predictors: (Constant), SIZE, LEV, AUDT, INDP, MANJ, FCF, SPREAD, INST

b Dependent Variable: ML

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1 (Constant)	-2.371	.728		-3.259	.002		
AUDT	-.059	.033	-.144	-1.791	.048	.809	1.236
INDP	.002	.002	.068	.924	.360	.971	1.030
INST	.000	.001	.024	.311	.757	.886	1.129
MANJ	-.002	.001	-.135	-1.752	.086	.883	1.132
LEV	.067	1.057	-.005	-.063	.049	.850	1.176
FCF	-.009	.000	.187	2.281	.027	.783	1.277
SPREAD	.108	.301	-.027	-.360	.721	.904	1.107
SIZE	.337	.037	.795	9.010	.000	.677	1.478

a Dependent Variable: ML